UNITED STATES BANKRUPTCY COURT DISTRICT OF IDAHO

| In Re: Gugino, Robin R. |) Case No. 00-21483 TM |
|----------------------------|---|
| |) Chapter 7 |
| Debtor(s) | TRUSTEE'S SUPPLEMENTAL FINAL ACCOUNTING |

The undersigned trustee of the above named Debtor(s), certifies to the Court and the United States Trustee, that this estate has been fully administered. A Trustee's Final Accounting has been filed and proper disbursements completed. No funds or assets of the estate remain.

Therefore, pursuant to FRBP 5009, the trustee requests that this final account be accepted, and that the Court order the case closed and discharge the trustee of any further duties.

Dated: January 27, 2003

FORD ELSAESSER, Trustee

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REVIEW BY UNITED STATES TRUSTEE

I have reviewed the Trustee's Supplemental Final Accounting and Motion for Closing and Discharge.

1-29-03

United States Trustee

2